

# **IDIA CHARITABLE TRUST**

**PAN: AAATI8841H**

**ANNUAL REPORT**

**2024 - 2025**

## **REGISTERED OFFICE**

NO. E-1/9, HANUMANTHAPPA LAYOUT, OFF ULSOOR ROAD,  
BANGALORE – 560042, KARNATAKA INDIA

## **KEY FUNCTIONARIES**

SHISHIRA RUDRAPPA (TRUSTEE)  
MAHENDRA PAL SINGH (TRUSTEE)  
RUMA PAL (TRUSTEE)  
SHIVAKUMARA PALANI SWAMI (TREASURER)

## **AUDITORS**

KARTHIK S D & CO.  
CHARTERED ACCOUNTANTS  
BANGALORE

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- INCOME TAX RETURN ACKNOWLEDGEMENT FOR AY 2025-2026
- STATEMENT OF INCOME FOR FINANCIAL YEAR 2024-2025
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- FINANCIALS WITH NOTES TO ACCOUNTS FOR FY 2024-2025

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment  
Year  
2025-26

PAN	AAATI8841H		
Name	IDIA CHARITABLE TRUST		
Address	E 1/9 , OFF ULSOOR ROAD, Bangalore North, Bangalore , Bangalore , 15-Karnataka, 91-INDIA, 560042		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	826055320250925

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	1A	0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	1,42,419
	(+) Tax Payable /(-) Refundable (6-7)	8	(-) 1,42,420
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+) Tax Payable /(-) Refundable (12-13)	14	0

Income Tax Return electronically transmitted on 25-Sep-2025 15:50:33 from IP address  
122.171.23.63 and verified by PALANI SWAMI SHIVAKUMARA having PAN  
AZPPS4781C on 25-Sep-2025 using paper ITR-Verification Form/Electronic Verification Code  
EBE16RDG6I generated through Aadhaar OTP mode

System Generated

Barcode/QR Code



AAATI8841H0782605532025092549f583ee0de5321cde48df08fa2143b49c61adc2

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU



A.Y. 2025-2026

**Name** : IDIA CHARITABLE TRUST  
**Address** : E 1/9  
 OFF ULSOOR ROAD  
 Bangalore North, Bangalore - 560 042

**Previous Year** : 2024-2025  
**PAN** : AAATI 8841 H  
**Date of Formation** : 04-Feb-2011  
**Status** : Trust

Tax under Old Regime

**Statement of Income**

	Sch.No	Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			0
<b>■ Total Income</b>				0
<i>Tax on total income</i>				0
TDS / TCS	2			1,42,419
<b>■ Refund Due</b>				1,42,420

**Schedule 1**

**Taxable Income u/s 11 to 13**

*Return to be furnished u/s*

139(4A)

*Whether registered u/s 12A / 12AB?*

Yes

*Whether approved u/s 10(23C) (iv) to (via)?*

No

Aggregate income referred to in sections 10, 11 & 12

5,13,74,009

- 11(1): Applied in India during the PY

4,60,17,509

- Revenue expenses

4,60,17,509

- 11(1): Accumulation to the extent of 15%

53,56,500

- 15% of Non-corporus Donations paid to trust/institution  
 regd. u/s 12AB/ 10(23C)(iv) to (via)

5,13,74,009

*Income after application*

0

*Taxable income*

0

**Schedule 2**

*TDS as per Form 16A*

Deductor, TAN & Section

TDS

TDS claimed

Gross receipt

deducted

in current year

offered

Hdfc Bank Limited, TAN- MUMH03189E, Section- 194A

1,42,419

1,42,419

14,25,601

**Bank A/cs**

Bank Accounts in India

Bank Name and Account No.

IFS Code

Type of Account

For refund?

CANARA BANK - 2673101012389

CNRB0002673

Savings

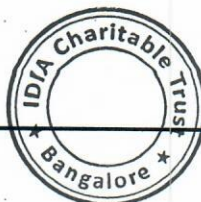
Yes

HDFC BANK - 50100008949669

HDFC0001208

Savings

No



STATE BANK OF INDIA - 40018195638

SBIN0000691

Savings

No

HDFC BANK - 50100225652938

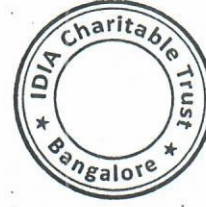
HDFC0001753

Savings

No

Date : 25-Sep-2025

Place : Bangalore



For IDIA CHARITABLE TRUST

A handwritten signature in blue ink, appearing to read "Srinivasan".  
Authorised Signatory

**FORM NO. 10B**

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of IDIA CHARITABLE TRUST [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2025 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications-

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution as on 31-Mar-2025; and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-Mar-2025.

Subject to the following observations/qualifications-

(a) As per the guidelines of Institute of Chartered Accountants of India, we further state that: i. The financial statements are the responsibility of the Trust. Our responsibility is to express an opinion on these financial statements based on our audit. ii. We conducted our audit in accordance with the Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on a test basis the evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The prescribed particulars are annexed hereto.

Name of Chartered Accountant  
Membership Number  
Firm Registration Number  
Address  
IP Address  
Place  
Date

KARTHIK SHEDGAR DEVRAJ  
ARCA235121  
0016806S  
18, 1ST FLOOR, 4TH CROSS, VIRUPAKSHAPURA, Bangalore North  
122.171.23.63  
BANGALORE  
24-Sep-2025




UBIN: 25235121 BM1PND8687

**IDIA CHARITABLE TRUST**  
**No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042**

**Balance Sheet as at March 31, 2025**  
**All amounts in Rupees**

Liabilities	Sch. No	2024-25		2024-25	2023-24	Assets	Sch. No	2024-25		2024-25	2023-24
		Domestic	FCRA					Domestic	FCRA		
Capital Account:											
Opening Capital		4,99,15,473	5,17,147	5,04,32,620	5,61,03,881	Fixed Assets (Net of Depreciation)	5	9,16,786	1,61,964	10,78,750	14,50,660
Add: Excess of Income over Expenditure		-	17,77,868	17,77,868	-	Current Assets	6	4,21,59,496	-	4,21,59,496	4,09,15,614
Less: Excess of Expenditure over Income		- 12,54,590	-	- 12,54,590	- 56,71,259	Deposits	7	34,31,733	7,432	34,39,165	35,32,405
		4,86,60,884	22,95,015	5,09,55,898	5,04,32,622	Other Assets	8	22,82,190	21,25,619	44,07,809	46,13,860
Duties & Taxes	1	1,12,615	-	1,12,615	61,720	Cash & Bank Balance					
Sundry Creditors	2	16,707	-	16,707	16,372						
Provisions	3	-	-	-	-						
Other Liabilities	4	-	-	-	1,825						
<b>TOTAL</b>		<b>4,87,90,206</b>	<b>22,95,015</b>	<b>5,10,85,220</b>	<b>5,05,12,539</b>	<b>TOTAL</b>		<b>4,87,90,206</b>	<b>22,95,015</b>	<b>5,10,85,220</b>	<b>5,05,12,539</b>

As per our report of even date  
 For Karthik S D & Co.  
 Chartered Accountants  
  
 Karthik S D  
 Proprietor, M.No.:235121  
 Firm reg No. 016806S  
 UDIN:25235121BMIPND8687  
 Date : 25-Sep-2025  
 Place : Bangalore



For IDIA Charitable Trust  
  
 Shishira Rudrappa  
 Trustee

  
 Shivakumar P  
 Treasurer

**IDIA CHARITABLE TRUST**  
**No. E-1/9, Hanumanthappa Layout, Off Uisoor Road, Bangalore - 560042**

**Income & Expenditure Account for the year ended 31st March, 2025**  
**All amounts in Rupees**

Expenses	Sch No.	2024-25		2023-24	Income	Sch No.	2024-25		2023-24
		Domestic	FCRA				Domestic	FCRA	
To Bank Charges	12	1,00,940	28,633	1,24,208	By Interest from S. B. & FD Account	9	16,74,497	17,22,015	28,21,698
To Operating Expenses	13	15,92,811	56,792	16,49,603	By Donations	10	3,34,81,189	4,16,31,414	3,10,73,475
To Scholarship Expenses	14	2,24,54,150	50,55,343	2,75,09,493	By Other Income	11	80,20,580	80,20,580	52,85,031
To Professional/Consultancy Charges	15	17,87,000	10,000	17,97,000	By Excess of Expenditure over Income		12,54,590	12,54,590	56,71,259
To Programme & Training Expenses	16	40,20,908	11,56,131	51,77,039					
To Other Expenses	17	32,736	5,000	37,736					
To Employee Benefit Expenses	18	1,41,11,387	-	1,41,11,387					
To Depreciation		3,30,924	1,07,976	4,38,900					
To Audit Fees	5	-	-	-					
To Excess of Income over Expenditure		-	17,77,868	17,77,868					
<b>TOTAL</b>		<b>4,44,30,856</b>	<b>81,97,744</b>	<b>5,26,28,599</b>	<b>TOTAL</b>		<b>4,44,30,856</b>	<b>81,97,744</b>	<b>4,48,51,463</b>

As per our report of even date  
 For Karthik S D & Co.  
 Chartered Accountants  
  
 Karthik S D  
 Proprietor, M.No.:235121  
 Firm reg No. 016806S  
 UDIN:25235121BMIPND8687  
 Date : 25-Sep-2025  
 Place : Bangalore




For IDIA Charitable Trust  
  
 Shishira Rudrappa  
 Trustee

  
 Shivakumar P  
 Treasurer

IDIA CHARITABLE TRUST					
No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042					
Receipts and Payments Account for the year ended 31 March 2025					
PARTICULARS	SCH	Domestic As at 31-03-2025	FCRA As at 31-03-2025	Domestic As at 31-03-2024	FCRA As at 31-03-2024
<b>OPENING BALANCE</b>					
Bank Accounts		43,68,551	2,45,308	23,13,522	8,78,413
		<b>43,68,551</b>	<b>2,45,308</b>	<b>23,13,522</b>	<b>8,78,413</b>
<b>RECEIPTS:</b>					
Current Liabilities	19	4,36,004	12,054	94,719	15,000
Current Assets	20	4,23,15,427	-	1,53,55,600	-
Incomes	21	4,17,76,108	85,87,745	3,41,71,659	25,27,867
Expenses	22	3,69,561	-	3,50,016	-
		<b>8,48,97,099</b>	<b>85,99,799</b>	<b>4,99,71,994</b>	<b>25,42,867</b>
<b>NET RECEIPTS</b>		<b>8,92,65,650</b>	<b>88,45,108</b>	<b>5,22,85,516</b>	<b>34,21,280</b>
<b>PAYMENTS:</b>					
Current Liabilities	23	4,39,86,442	66,62,733	4,26,76,083	30,67,921
Current Assets	24	4,25,05,270	28,535	50,68,500	-
Income	25	3,91,250	-	25,000	-
Expenses	26	1,00,498	28,220	1,47,383	1,08,051
		<b>8,69,83,460</b>	<b>67,19,488</b>	<b>4,79,16,966</b>	<b>31,75,971</b>
<b>CLOSING BALANCE</b>					
Bank Accounts		22,82,190	21,25,619	43,68,551	2,45,308
<b>NET PAYMENTS</b>		<b>8,92,65,650</b>	<b>88,45,108</b>	<b>5,22,85,516</b>	<b>34,21,280</b>

For Karthik S D & Co.  
Chartered Accountants

  
Karthik S D  
Proprietor, M.No.:235121  
Firm reg No. 016806S  
UDIN:25235121BMIPND8687  
Date : 25-Sep-2025  
Place : Bangalore



For IDIA Charitable Trust

  
Shishira Rudrappa  
Trustee

  
Shivakumar P  
Treasurer

**IDIA CHARITABLE TRUST**  
**No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042**

**Notes to Balance sheet**

**1. Duties & Taxes**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Profession Tax	2,800		2,800	
TDS on Professionals	56,692		14,500	
TDS on Salary	53,123		44,420	
<b>Total</b>	<b>1,12,615</b>	<b>-</b>	<b>61,720</b>	<b>-</b>

**2. Sundry Creditors**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Citi Bank Credit Card (Shiva)	14,809		13,242	
Relx India Private Limited Utilization Account	1,897		3,131	
<b>Total</b>	<b>16,706</b>	<b>-</b>	<b>16,373</b>	<b>-</b>

**3. Provisions**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Sundry Expenses Payable			-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**4. Other Liabilities**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Salary Payable			1,825	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>1,825</b>	<b>-</b>

**6. Deposits**

Particulars	2024-25		2023-24	
		FCRA	Domestic	FCRA
FD with HDFC Bank (9679)	-		51,54,851	
FD with HDFC Bank (6436)	-		1,40,89,862	
FD with HDFC Bank (8432)	-		2,16,70,901	
FD with HDFC Bank (0940)	-			
FD with HDFC Bank (1835)	25,39,834			
FD with HDFC Bank (2914)	25,39,834			
FD with HDFC Bank (4373)	25,39,834			
FD with HDFC Bank (5465)	25,39,834			
FD with HDFC Bank (0425)	70,01,410			
Investments in MF units	2,49,98,750			
<b>Total</b>	<b>4,21,59,496</b>	<b>-</b>	<b>4,09,15,614</b>	<b>-</b>



**IDIA CHARITABLE TRUST**  
**No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042**

**Notes to Balance sheet**

**7. Other Assets**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Niva Bupa Health Insurance	2,757			
Income Tax Refund Receivables	7,74,556		7,61,439	1,899
TDS Receivable (A Y 2025-26)	1,42,419			
TDS Receivable (A Y 2024-25)			2,69,067	
General Advance	12,000	5,535		
Domestic Account		1,897		
Vijay J Rawal	25,00,000		25,00,000	
<b>Total</b>	<b>34,31,733</b>	<b>7,432</b>	<b>35,30,506</b>	<b>1,899</b>

**8. Cash & Bank Balance**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Canara Bank	11,24,222		24,85,501	
HDFC Bank	6,70,268		14,04,150	
State Bank of India (FCRA A/c)		17,59,162		18,498
HDFC Bank (2938)_Utilisation Account		3,66,457		2,26,811
Danamojo Payment Gateway Account	4,200		4,18,900	
Instamojo Payment Gateway Account	4,83,500		60,000	
<b>Total</b>	<b>22,82,190</b>	<b>21,25,619</b>	<b>43,68,551</b>	<b>2,45,308</b>



**Notes to Income and Expenditure Account**

**9. Interest From SB/FD**

Particulars	31st March 2025		31st March 2024	
	Domestic	FCRA	Domestic	FCRA
Interest From Fixed Deposit	14,25,601		26,84,400	
Interest From Savings Bank	2,48,896	47,518	1,01,739	35,559
<b>Total</b>	<b>16,74,497</b>	<b>47,518</b>	<b>27,86,139</b>	<b>35,559</b>

**10. Direct Income**

Particulars	31st March 2025		31st March 2024	
	Domestic	FCRA	Domestic	FCRA
Donation Received	3,34,81,189	81,50,225	2,99,51,167	11,22,308
<b>Total</b>	<b>3,34,81,189</b>	<b>81,50,225</b>	<b>2,99,51,167</b>	<b>11,22,308</b>

**11. Other Income**

Particulars	31st March 2025		31st March 2024	
	Domestic	FCRA	Domestic	FCRA
Interest on Income Tax Refund	21,914		17,983	
Royalty Incomes	3,131		6,277	
Fee Waiver Receipt			3,42,000	
Fees Refund / Withdrawn				11,85,000
Scholarships Received	79,95,536		37,33,770	
<b>Total</b>	<b>80,20,580</b>	<b>-</b>	<b>41,00,030</b>	<b>11,85,000</b>

**12. Bank Charges**

Particulars	31st March 2025		31st March 2024	
	Domestic	FCRA	Domestic	FCRA
Banking Expense	1,00,940.20	28,633.47	1,17,091.85	7,115.71
<b>Total</b>	<b>1,00,940.20</b>	<b>28,633.47</b>	<b>1,17,091.85</b>	<b>7,115.71</b>

**13. Operating Expenses**

Particulars	31st March 2025		31st March 2024	
	Domestic	FCRA	Domestic	FCRA
Computer Maintenance / Softwares Etc.	3,06,536	39,930	1,61,457	
Electricity Expense			2,142	
Office General Expenses	54,011		1,762	
Postage & Courier, Photocopy			42,159	
Repairs & Maintenance	1,300		19,474	
Telephone & Internet Charges			35,262	
Rent - Employees working space	1,12,200		97,480	
Travel & Accommodation - Foreign	8,51,115		2,30,261	
Travel & Accommodation - Domestic	2,67,648	16,862	42,761	
<b>Total</b>	<b>15,92,811</b>	<b>56,792</b>	<b>6,32,758</b>	<b>-</b>

**14. Scholarship Expenses**

Particulars	31st March 2025		31st March 2024	
	Domestic	FCRA	Domestic	FCRA
Fees (Tuition, Mess, Semester/winter)	1,48,31,609	49,18,990	1,37,53,179	28,52,838
Internship Expenses	20,21,332	21,772	15,61,435	
Laptop / Softwares - Scholars	8,44,884		7,07,084	
Mobiles - Scholar	1,09,886		2,37,964	
Moot Court & Other Competition	2,25,124	17,273	2,44,211	
Postage & Courier Etc - Scholars			12,820	
Scholar -Advances/Deposit/Loan			38,864	
Scholar - Accommodation and Food Etc.	14,14,198	19,361	15,86,959	
Scholars Health Insurance	4,99,546		5,91,531	
Scholar - Internet and IT support	3,12,477		2,79,413	
Scholar - Medical Expenses	76,301	17,835	84,811	
Scholar - Misc. Expenses	2,28,397	18,783	3,95,716	
Scholar - Travel and Food Expense	3,78,294	18,029	4,21,834	
Scholar Development - Stipend			90,000	
Scholar Development Expense	42,600	3,000	6,70,753	
Stipend	9,74,150	20,300	10,98,658	
Training Expenses of Scholars	4,95,352		5,91,652	
<b>Total</b>	<b>2,24,54,150</b>	<b>50,55,343</b>	<b>2,23,66,884</b>	<b>28,52,838</b>



**Notes to Income and Expenditure Account**

**15. Professional /Consultancy Charges**

Particulars	31st March 2025		31st March 2024	
	Domestic	FCRA	Domestic	FCRA
Consultancy Fee - Mingma	7,20,000		6,84,000	
Consultancy fee - Shinto Mathew Abraham	9,57,000		10,56,000	
Professional Fee - Aditi	20,000			
Professional Fees (General)	30,000		50,000	
Professional Fee - Karthik	30,000	10,000	70,000	
Professional Fee - BB Consultancy Services	30,000			
<b>Total</b>	<b>17,87,000</b>	<b>10,000</b>	<b>18,60,000</b>	<b>-</b>

**16. Programme & Training Expenses**

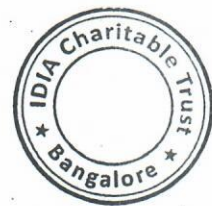
Particulars	31st March 2025		31st March 2024	
	Domestic	FCRA	Domestic	FCRA
CLAT / AILET / Application Forms	5,029	2,63,500	3,34,000	13,000
Brochure / Scholar Booklet				
Event Expenses	10,07,254	3,72,310	15,56,697	
Honorarium (Trainees A/c)			307	
Medical Expense	5,500		50,000	
Subscriptions / Softwares (Online)			1,62,757	
Postage & Courier Etc - Trainees	3,341		8,641	
Printing & Stationery (Events)	3,62,147			
Printing & Stationery (LFA)	1,68,268	71,772	59,730	
Registration Fee - Danamojo	1,500		11,998	
Rent - Trainees / Scholar - Accommodation (BLR)			15,000	
Programme & Training Expenses			2,63,800	
Sensitization Materials Etc. (LFA)	88,350	30,195	50,854	
Survey Monkey - Diversity Srvey	8,388		8,388	
Other Misc. Expense	1,85,000			
Videography Charges			2,25,000	
Training & Materials	15,000		1,13,849	
Training & Materials Etc. (Trainees)	7,000		47,040	
Fellowships	1,59,677			
Fundraising Team - Materials / Expense	5,35,300			
Travel & Accommodation - (LFA)	5,07,597	2,40,345	2,75,789	
Travel & Accommodation - Events	4,83,723			
Travel & Accommodation Etc - Trainees	1,49,323	39,450	2,77,308	
Travel & Accommodation - Chapter	3,28,511	1,38,559	2,30,737	
<b>Total</b>	<b>40,20,908</b>	<b>11,56,131</b>	<b>36,91,895</b>	<b>13,000</b>

**17. Other Expenses**

Particulars	31st March 2025		31st March 2024	
	Domestic	FCRA	Domestic	FCRA
ETDS	236		454	
Profession Tax - Reg. / Renewal	2,500		2,500	
Rates & Taxes				1,03,018
Statutory Expenses	30,000	5,000	-	
<b>Total</b>	<b>32,736</b>	<b>5,000</b>	<b>2,954</b>	<b>1,03,018</b>

**18. Employee Benefit Expenses**

Particulars	31st March 2025		31st March 2024	
	Domestic	FCRA	Domestic	FCRA
Basic Salary	81,88,413		73,45,700	
Conveyance Allowance				
House Rent Allowance	40,94,207		36,72,850	
Special Allowance	13,64,735		12,24,283	
Employees Group Health Insurance	4,48,450		2,94,794	
Staff Welfare	15,582		10,904	
<b>Total</b>	<b>1,41,11,387</b>	<b>-</b>	<b>1,25,48,531</b>	<b>-</b>



**IDIA CHARITABLE TRUST**  
**No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042**

**Notes to Receipts and Payments Account**

**19. Current Liabilities**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Sundry Creditors	14,856		35,534	
Other Liabilities	4,09,094		44,185	
IDIA Domestic A/c	12,054	12,054	15,000	15,000
<b>Total</b>	<b>4,36,004</b>	<b>12,054</b>	<b>94,719</b>	<b>15,000</b>

**20. Current Assets**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Sundry Debtors	19,531		1,39,863	
Income Tax Receivables	2,57,847		2,76,737	
Deposits (Asset)	4,20,38,049		1,49,38,999	
<b>Total</b>	<b>4,23,15,427</b>	<b>-</b>	<b>1,53,55,600</b>	<b>-</b>

**21. Incomes**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Donors	3,34,81,189	81,50,225	2,99,76,167	11,22,308
Other Receipts	80,24,108	3,90,000	40,75,770	13,70,000
Interest From Savings Bank	2,48,898	47,520	1,01,739	35,559
Interest on Income Tax Refund	21,913	-	17,983	
<b>Total</b>	<b>4,17,76,108</b>	<b>85,87,745</b>	<b>3,41,71,659</b>	<b>25,27,867</b>

**22. Expenses**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Sensitization			26,203	
Programme & Training Expenses	18,722		1,430	
Scholars Expense Account	3,50,839		3,22,383	
<b>Total</b>	<b>3,69,561</b>	<b>-</b>	<b>3,50,016</b>	<b>-</b>



**IDIA CHARITABLE TRUST**  
**No. E-1/9, Hanumanthappa Layout, Off Ulsoor Road, Bangalore - 560042**

**Notes to Receipts and Payments Account**

**23. Current Liabilities**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Salary Payable	1,43,09,842		1,24,82,569	
Trainee Payable Account				13,000
Duties & Taxes	10,65,035	32,500	7,78,722	
Sundry Creditors	55,35,942	4,15,130	59,66,193	826
Programme and Training Expense	2,30,63,569	62,15,103	2,34,33,599	30,54,095
Utilization Account (2938)	12,054		15,000	
<b>Total</b>	<b>4,39,86,442</b>	<b>66,62,733</b>	<b>4,26,76,083</b>	<b>30,67,921</b>

**24. Current Assets**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Deposits (Asset)	1,70,00,000		50,00,000	
Investments	2,50,00,000			
General Advance	5,05,270	28,535	68,500	
<b>Total</b>	<b>4,25,05,270</b>	<b>28,535</b>	<b>50,68,500</b>	<b>-</b>

**25. Income**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Donors	3,91,250		25,000	-
<b>Total</b>	<b>3,91,250</b>	<b>-</b>	<b>25,000</b>	<b>-</b>

**26. Expenses**

Particulars	2024-25		2023-24	
	Domestic	FCRA	Domestic	FCRA
Scholars			30,290	
Banking Expense	97,998	28,220	1,14,593	5,033
Statutory Expense	2,500		2,500	1,03,018
<b>Total</b>	<b>1,00,498</b>	<b>28,220</b>	<b>1,47,383</b>	<b>1,08,051</b>



Depreciation as per Income Tax Act as on March 31, 2025  
(All amounts in Rupees)

Schedule 5 : Fixed assets as per IT Act

Particulars	Gross Block				Rate of depreciation	Depreciation				Net Block		
	As on 01-Apr-2024	Additions		Assets Disposal		Gross Block	As on 01-Apr-2024	For the year	Deletions / adjustments	As on 31/03/2025	WDV as on 31/03/2025	WDV as on 31/03/2024
		up to 30/09/24	After 30/09/24									
<b>Plant and Machinery-40% Block</b> Computers & Peripherals	20,04,507	66,990	-	-	20,71,497	0	15,37,854	2,13,457	-	17,51,311	3,20,186	4,66,653
<b>Plant and Machinery-15% Block</b> Video Camera Mobile Phones Book Scanner, UPS and Batteries Washing Machine Plant and Machinery- (Training Centre) Accessibility Lab- NUJS	1,10,600 1,90,887 56,598 27,417 1,24,046 4,20,525	- - - - - -	- - - - - -	- - - - - -	1,10,600 1,90,887 56,598 27,417 1,24,046 4,20,525	0 0 0 0 0 0	94,850 60,339 46,086 17,852 77,262 2,17,472	2,363 19,582 1,577 1,435 7,018 30,458	- - - - - -	97,213 79,921 47,663 19,287 84,280 2,47,930	13,387 1,10,966 8,935 8,130 39,766 1,72,595	15,750 1,30,548 10,512 9,565 46,784 2,03,053
<b>Furniture and Fittings- 10% Block</b> Furniture & Fixtures	2,82,823	-	-	-	2,82,823	0	1,53,290	12,953	-	1,66,243	1,16,580	1,29,533
<b>Intangible Assets - 25% Block</b> Website Development	4,91,170	-	-	-	4,91,170	0	3,22,848	42,081	-	3,64,929	1,26,241	1,68,322
<b>Total</b>	<b>37,08,573</b>	<b>66,990</b>	<b>-</b>	<b>-</b>	<b>37,75,563</b>		<b>25,27,853</b>	<b>3,30,924</b>	<b>-</b>	<b>28,58,777</b>	<b>9,16,786</b>	<b>11,80,720</b>

Fixed assets as per IT Act - FCRA

Particulars	Gross Block				Rate of depreciation	Depreciation				Net Block		
	As on 01-Apr-2024	Additions		Assets Disposal		Gross Block	As on 01-Apr-2024	For the year	Deletions / adjustments	As on 31/03/2025	WDV as on 31/03/2025	WDV as on 31/03/2024
		up to 30/09/24	After 30/09/24									
<b>Plant and Machinery-40% Block</b> Computers & Peripherals	11,14,911	-	-	-	11,14,911	0	8,44,971	1,07,976	-	9,52,947	1,61,964	2,69,940
<b>Total</b>	<b>11,14,911</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,14,911</b>		<b>8,44,971</b>	<b>1,07,976</b>	<b>-</b>	<b>9,52,947</b>	<b>1,61,964</b>	<b>2,69,940</b>

